

BOE Function Summary of Revenue and Expenditure Accounts
August 2025

Libertyville School District #70

Account Number	Function Description	Original Budget	CY Monthly Activity	CYTD Activity	CYTD Encumbrance Amt	CYTD Unencumbered Bal	% Used
10 R --- 1111	TAX LEVY - GENERAL	34,635,543.00	771,253.12	1,501,972.36	0.00	33,133,570.64	4.34%
10 R --- 1230	CORP PERS PROP RPLCMNT TAX	1,050,000.00	0.00	118,460.64	0.00	931,539.36	11.28%
10 R --- 1321	TUITION - SUMMER SCHOOL	130,000.00	0.00	0.00	0.00	130,000.00	0.00%
10 R --- 1342	OTHER LEA SPEC ED TUITION	50,000.00	0.00	3,335.00	0.00	46,665.00	6.67%
10 R --- 1510	INTEREST INCOME	200,000.00	0.00	35,199.44	0.00	164,800.56	17.60%
10 R --- 1611	PUPIL LUNCH SALES	500,000.00	35,127.75	35,265.10	0.00	464,734.90	7.03%
10 R --- 1799	STUDENT ACTIVITY REVENUE	275,000.00	0.00	0.00	0.00	275,000.00	0.00%
10 R --- 1811	TEXTBOOK RENTAL FEES	385,000.00	25,693.00	59,446.50	0.00	325,553.50	15.27%
10 R --- 1920	CONTRIBUTIONS/DONATIONS	7,500.00	0.00	231.62	0.00	7,268.38	3.09%
10 R --- 3001	GENERAL STATE AID	1,800,000.00	163,984.00	163,984.00	0.00	1,636,016.00	9.11%
10 R --- 3100	SE - PRIVATE PLACEMENT	150,000.00	0.00	0.00	0.00	150,000.00	0.00%
10 R --- 4300	TITLE I	60,000.00	23,057.00	23,057.00	0.00	36,943.00	38.43%
10 R --- 4400	TITLE IV	21,000.00	0.00	0.00	0.00	21,000.00	0.00%
10 R --- 4600	IDEA FLOW THROUGH	745,368.00	0.00	0.00	0.00	745,368.00	0.00%
10 R --- 4620	IDEA PRE SCHOOL	35,000.00	0.00	0.00	0.00	35,000.00	0.00%
10 R --- 4932	TITLE II - TEACHER QUALITY	32,000.00	0.00	0.00	0.00	32,000.00	0.00%
10 R --- 4991	MEDICAID	75,000.00	10,622.19	100,974.55	0.00	-25,974.55	134.63%
10 R --- 4999	OTHER FEDERAL REVENUES	176,021.00	0.00	0.00	0.00	176,021.00	0.00%
10 R --- 7990	UNCLASSIFIED OTHER SOURCES	325,000.00	0.00	27,779.81	0.00	297,220.19	8.55%
10 R --- ----	REVENUE	40,652,432.00	1,029,737.06	2,069,706.02	0.00	38,582,725.98	5.09%
10 E --- 1100	INSTRUCTION - GENERAL	552,625.00	3,800.82	4,317.57	0.00	548,307.43	0.78%
10 E --- 1110	INSTRUCTION - ELEMENTARY	10,107,588.17	16,410.61	33,796.99	15,306.63	10,058,484.55	0.33%
10 E --- 1120	INSTRUCTION - MIDDLE	6,870,975.53	21,710.28	48,915.43	5,038.24	6,817,021.86	0.71%
10 E --- 1200	INSTRUCTION - SPECIAL ED	4,880,765.48	27,897.55	45,037.01	19,712.79	4,816,015.68	0.92%
10 E --- 1225	INSTRUCTION - ECH SPECIAL	195,330.28	499.90	499.90	204.72	194,625.66	0.26%
10 E --- 1250	INSTRUCTION - REMEDIAL	75,494.39	0.00	0.00	0.00	75,494.39	0.00%
10 E --- 1500	INTERSCHOLASTIC PROGRAMS	615,289.00	5,266.44	11,996.51	0.00	603,292.49	1.95%
10 E --- 1600	INSTRUCTION - SUMMER	230,125.00	23.97	34,803.37	0.00	195,321.63	15.12%
10 E --- 1650	INSTRUCTION - GIFTED	574,400.06	500.00	500.00	0.00	573,900.06	0.09%
10 E --- 1800	INSTRUCTION - BILINGUAL ED	395,498.17	0.00	0.00	0.00	395,498.17	0.00%
10 E --- 1912	PRIVATE PLACEMENT	1,200,000.00	33,626.43	72,220.25	0.00	1,127,779.75	6.02%
10 E --- 1999	STUDENT ACTIVITY	275,000.00	0.00	0.00	0.00	275,000.00	0.00%
10 E --- 2110	SOCIAL WORK SERVICES	911,986.19	215.82	215.82	0.00	911,770.37	0.02%
10 E --- 2130	HEALTH SERVICES	1,053,206.10	2,675.73	3,032.75	4,947.94	1,045,225.41	0.29%
10 E --- 2140	PSYCHOLOGICAL SERVICES	446,568.39	8,559.32	8,559.32	0.00	438,009.07	1.92%
10 E --- 2150	SPEECH THERAPY SERVICES	1,041,734.53	3,234.56	3,234.56	151.38	1,038,348.59	0.31%
10 E --- 2190	OTHER STUDENT SUPPORT	68,100.00	0.00	107,989.88	0.00	-39,889.88	158.58%
10 E --- 2210	IMPROVEMENT INSTRUCTION	1,323,121.97	180,062.96	282,065.33	20,394.35	1,020,662.29	21.32%
10 E --- 2220	EDUCATIONAL MEDIA SERVICES	955,713.19	633.20	1,542.09	2,694.52	951,476.58	0.16%
10 E --- 2310	BOARD OF EDUCATION	493,500.00	16,429.45	299,886.50	0.00	193,613.50	60.77%
10 E --- 2320	EXECUTIVE ADMINISTRATION	549,712.96	45,465.71	116,231.63	0.00	433,481.33	21.14%
10 E --- 2330	SPECIAL EDUCATION ADMIN	540,476.17	39,399.89	107,674.85	0.00	432,801.32	19.92%
10 E --- 2410	SCHOOL ADMINISTRATION	1,822,332.92	150,573.46	268,111.26	1,549.88	1,552,671.78	14.71%

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10 E --- 2510 ----	BUSINESS ADMINISTRATION	323,665.02	46,279.21	70,256.81	0.00	253,408.21	21.71%
10 E --- 2520 ----	FISCAL SERVICES	533,794.68	36,315.90	78,657.44	1,882.00	453,255.24	14.74%
10 E --- 2560 ----	FOOD SERVICES	667,205.00	1,196.04	6,861.04	0.00	660,343.96	1.03%
10 E --- 2630 ----	INFORMATION SERVICES	411,016.58	30,882.25	89,860.51	0.00	321,156.07	21.86%
10 E --- 2640 ----	STAFF SERVICES	392,643.20	46,064.43	74,704.17	0.00	317,939.03	19.03%
10 E --- 2660 ----	TECHNOLOGY SERVICES	1,810,401.09	336,203.74	797,631.10	123,368.62	889,401.37	44.06%
10 E --- 2900 ----	SAFETY AND SECURITY	241,345.21	69,835.28	47,582.60	0.00	193,762.61	19.72%
10 E --- 3000 ----	COMMUNITY SERVICES	57,450.00	0.00	0.00	0.00	57,450.00	0.00%
10 E --- 4120 ----	TUITION	650,000.00	226,405.28	226,405.28	0.00	423,594.72	34.83%
10 E --- 8410 ----	TRANSFER LEASE PRINCIPAL	783,412.00	0.00	0.00	0.00	783,412.00	0.00%
10 E --- 8420 ----	TRANSFER LEASE INTEREST	192,974.00	0.00	0.00	0.00	192,974.00	0.00%
10 E --- ----	EXPENSE	41,243,450.28	1,350,168.23	2,842,589.97	195,251.07	38,205,609.24	6.89%
10 - --- ----	FUND 10 TOTAL	-591,018.28	-320,431.17	-772,883.95	-195,251.07	377,116.74	
20 R --- 1111 ----	TAX LEVY - GENERAL	4,170,002.00	92,856.20	180,832.76	0.00	3,989,169.24	4.34%
20 R --- 1510 ----	INTEREST INCOME	38,000.00	0.00	6,341.67	0.00	31,658.33	16.69%
20 R --- 1910 ----	RENTALS	65,000.00	3,453.78	8,799.68	0.00	56,200.32	13.54%
20 R --- 1930 ----	IMPACT FEES	25,000.00	0.00	0.00	0.00	25,000.00	0.00%
20 R --- 3999 ----	OTHER STATE REVENUES	50,000.00	0.00	0.00	0.00	50,000.00	0.00%
20 R --- 7130 ----	TRANSFER AMONG FUNDS	976,386.00	0.00	0.00	0.00	976,386.00	0.00%
20 R --- ----	REVENUE	5,324,388.00	96,309.98	195,974.11	0.00	5,128,413.89	3.68%
20 E --- 2540 ----	OPERATIONS/MAINTENANCE	5,088,748.82	741,793.04	1,214,441.73	174,784.30	3,699,522.79	23.87%
20 E --- 4120 ----	TUITION	101,000.00	0.00	0.00	0.00	101,000.00	0.00%
20 E --- 8610 ----	TRANSFER - BOND PRINCIPAL	783,412.00	0.00	0.00	0.00	783,412.00	0.00%
20 E --- 8710 ----	TRANSFER - LEASE PRINCIPAL	192,974.00	0.00	0.00	0.00	192,974.00	0.00%
20 E --- ----	EXPENSE	6,166,134.82	741,793.04	1,214,441.73	174,784.30	4,776,908.79	19.70%
20 - --- ----	FUND 20 TOTAL	-841,746.82	-645,483.06	-1,018,467.62	-174,784.30	351,505.10	
30 R --- 1111 ----	TAX LEVY - GENERAL	876,735.00	19,519.55	38,017.48	0.00	838,717.52	4.34%
30 R --- 1510 ----	INTEREST INCOME	9,000.00	0.00	0.00	0.00	9,000.00	0.00%
30 R --- 7400 ----	TRANSFER LEASE PRINCIPAL	173,412.00	0.00	0.00	0.00	173,412.00	0.00%
30 R --- 7500 ----	TRANSFER LEASE INTEREST	574.00	0.00	0.00	0.00	574.00	0.00%
30 R --- 7600 ----	TRANSFER BOND PRINCIPAL	610,000.00	0.00	0.00	0.00	610,000.00	0.00%
30 R --- 7700 ----	TRANSFER BOND INTEREST	517,400.00	0.00	0.00	0.00	517,400.00	0.00%
30 R --- ----	REVENUE	2,187,121.00	19,519.55	38,017.48	0.00	2,149,103.52	1.74%
30 E --- 5200 ----	BOND INTEREST	437,250.00	0.00	0.00	0.00	437,250.00	0.00%
30 E --- 5250 ----	LEASE INTEREST	15,049.00	0.00	0.00	0.00	15,049.00	0.00%
30 E --- 5300 ----	BOND PRINCIPAL	1,225,000.00	0.00	253,139.71	0.00	971,860.29	20.66%
30 E --- 5350 ----	LEASE PRINCIPAL	486,807.00	8,784.00	55,818.00	0.00	430,989.00	11.47%
30 E --- 5400 ----	DEBT SERVICES - OTHER	3,000.00	0.00	0.00	0.00	3,000.00	0.00%

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30 E ---	EXPENSE	2,167,106.00	8,784.00	308,957.71	0.00	0.00	1,858,148.29	14.26%	
30 - ---	FUND 30 TOTAL	20,015.00	10,735.55	-270,940.23	0.00	0.00	290,955.23		
40 R ---	TAX LEVY - GENERAL	1,000,007.00	22,237.49	43,339.92	0.00	0.00	956,667.08	4.33%	
40 R ---	TRANSPORTATION FEES - REG	2,000.00	475.00	475.00	0.00	0.00	1,525.00	23.75%	
40 R ---	INTEREST INCOME	25,000.00	0.00	1,042.53	0.00	0.00	23,957.47	4.17%	
40 R ---	REGULAR TRANSPORTATION AID	412,713.00	0.00	0.00	0.00	0.00	412,713.00	0.00%	
40 R ---	SPECIAL TRANSPORTATION AID	1,020,000.00	0.00	0.00	0.00	0.00	1,020,000.00	0.00%	
40 R ---	REVENUE	2,459,720.00	22,712.49	44,857.45	0.00	0.00	2,414,862.55	1.82%	
40 E ---	TRANSPORTATION SERVICES	3,159,423.92	18,870.83	82,523.30	0.00	0.00	3,076,900.62	2.61%	
40 E ---	EXPENSE	3,159,423.92	18,870.83	82,523.30	0.00	0.00	3,076,900.62	-63.67%	
40 - ---	FUND 40 TOTAL	-699,703.92	3,841.66	-37,665.85	0.00	0.00	-662,038.07		
50 R ---	TAX LEVY - GENERAL	274,997.00	6,110.70	11,914.38	0.00	0.00	263,082.62	4.33%	
50 R ---	TAX LEVY - FICA/MEDICARE	149,995.00	3,330.17	6,496.16	0.00	0.00	143,498.84	4.33%	
50 R ---	TAX LEVY - SEDOL IMRF	22,846.00	508.65	990.98	0.00	0.00	21,855.02	4.34%	
50 R ---	CORP PERS PROP RPLCMNT TAX	650,000.00	0.00	0.00	0.00	0.00	650,000.00	0.00%	
50 R ---	INTEREST INCOME	25,000.00	0.00	2,588.98	0.00	0.00	22,411.02	10.36%	
50 R ---	REVENUE	1,122,838.00	9,949.52	21,990.50	0.00	0.00	1,100,847.50	1.96%	
50 E ---	INSTRUCTION - GENERAL	6,281.33	70.80	77.55	0.00	0.00	6,203.78	1.23%	
50 E ---	INSTRUCTION - ELEMENTARY	124,293.48	70.22	70.22	0.00	0.00	124,223.26	0.06%	
50 E ---	INSTRUCTION - MIDDLE	82,830.38	0.00	0.00	0.00	0.00	82,830.38	0.00%	
50 E ---	INSTRUCTION - SPECIAL ED	248,622.63	256.62	479.00	0.00	0.00	248,143.63	0.19%	
50 E ---	INSTRUCTION - ECH SPECIAL	2,169.88	0.00	0.00	0.00	0.00	2,169.88	0.00%	
50 E ---	INSTRUCTION - REMEDIAL	903.01	0.00	0.00	0.00	0.00	903.01	0.00%	
50 E ---	INTERSCHOLASTIC PROGRAMS	24,594.33	0.00	0.00	0.00	0.00	24,594.33	0.00%	
50 E ---	INSTRUCTION - SUMMER	5,706.50	0.00	1,174.07	0.00	0.00	4,532.43	20.57%	
50 E ---	INSTRUCTION - GIFTED	6,848.01	0.00	0.00	0.00	0.00	6,848.01	0.00%	
50 E ---	INSTRUCTION - BILINGUAL ED	3,470.38	0.00	0.00	0.00	0.00	3,470.38	0.00%	
50 E ---	SOCIAL WORK SERVICES	11,148.01	3.09	3.09	0.00	0.00	11,144.92	0.03%	
50 E ---	HEALTH SERVICES	96,353.13	250.91	271.12	0.00	0.00	96,082.01	0.28%	
50 E ---	PSYCHOLOGICAL SERVICES	6,707.35	69.67	69.67	0.00	0.00	6,637.68	1.04%	
50 E ---	SPEECH THERAPY SERVICES	14,416.59	8.79	8.79	0.00	0.00	14,407.80	0.06%	
50 E ---	IMPROVEMENT INSTRUCTION	13,657.27	1,362.30	2,368.63	0.00	0.00	11,288.64	17.34%	
50 E ---	EDUCATIONAL MEDIA SERVICES	33,812.97	101.88	248.12	0.00	0.00	33,564.85	0.73%	
50 E ---	EXECUTIVE ADMINISTRATION	16,171.65	1,286.51	2,920.90	0.00	0.00	13,250.75	18.06%	
50 E ---	SPECIAL EDUCATION ADMIN	13,343.36	1,191.94	2,574.49	0.00	0.00	10,768.87	19.29%	
50 E ---	SCHOOL ADMINISTRATION	60,781.01	5,248.39	6,504.83	0.00	0.00	54,276.18	10.70%	
50 E ---	BUSINESS ADMINISTRATION	23,749.40	285.32	570.64	0.00	0.00	23,178.76	2.40%	
50 E ---	FISCAL SERVICES	56,121.23	4,459.44	8,960.72	0.00	0.00	47,160.51	15.97%	

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50 E --- 2540 ----	OPERATIONS/MAINTENANCE	227,540.49	21,967.20	43,920.03	0.00	0.00	183,620.46	19.30%
50 E --- 2560 ----	FOOD SERVICES	22,652.75	9.70	9.70	0.00	0.00	22,643.05	0.04%
50 E --- 2630 ----	INFORMATION SERVICES	23,878.83	2,370.20	4,740.40	0.00	0.00	19,138.43	19.85%
50 E --- 2640 ----	STAFF SERVICES	50,748.01	4,715.58	9,431.16	0.00	0.00	41,316.85	18.58%
50 E --- 2660 ----	TECHNOLOGY SERVICES	64,264.63	5,381.76	10,626.99	0.00	0.00	53,637.64	16.54%
50 E --- 2900 ----	OTHER GROWTH AND TALENT	1,161.89	186.28	398.66	0.00	0.00	763.23	34.31%
50 E --- 3000 ----	COMMUNITY SERVICES	216.07	0.00	0.00	0.00	0.00	216.07	0.00%
50 E --- 4120 ----	TUITION	11,004.30	0.00	0.00	0.00	0.00	11,004.30	0.00%
50 E --- ----	EXPENSE	1,253,448.87	49,296.60	95,428.78	0.00	0.00	1,158,020.09	7.61%
50 - --- ----	FUND 50 TOTAL	-130,610.87	-39,347.08	-73,438.28	0.00	0.00	-57,172.59	
70 R --- 1111 ----	TAX LEVY - GENERAL	99,997.00	2,226.28	4,336.11	0.00	0.00	95,660.89	4.34%
70 R --- 1510 ----	INTEREST INCOME	175,000.00	0.00	32,677.26	0.00	0.00	142,322.74	18.67%
70 R --- ----	REVENUE	274,997.00	2,226.28	37,013.37	0.00	0.00	237,983.63	13.46%
70 E --- 8120 ----	TRANS - WORKING CASH	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.00%
70 E --- ----	EXPENSE	200,000.00	0.00	0.00	0.00	0.00	200,000.00	0.00%
70 - --- ----	FUND 70 TOTAL	74,997.00	2,226.28	37,013.37	0.00	0.00	37,983.63	
Account Monthly Activity Grand Totals:		-2,168,103.89	-988,457.82	-2,136,382.56	-370,035.37		338,350.04	
		Loss	Loss	Loss	Loss		Profit	